

AMENDED EXHIBIT A

Date of Charge	Description	Person Traveling	Outbound Date	Return Date	City From	City To	Purpose	Amount	AMEX	Notes
3/21/2017	American Airlines 45107392	Irwin Haber	4/2/2017	N/A	Fort Lauderdale	Philadelphia	4/3/17 Hearing	\$ 1,932.40	Centurion	Passenger Ticket
3/23/2017	American Airlines 45107392	Lisa Gribbell	3/23/2017	N/A	N/A	N/A	Sickinger Deposition	\$ 11.14	Centurion	Additional Fee - Seat Charge
3/23/2017	American Airlines 45107392	Lisa Gribbell	4/2/2017	N/A	Cleveland	Philadelphia	4/3/17 Hearing	\$ 878.40	Centurion	Passenger Ticket
3/23/2017	American Airlines 45107355	Irwin Haber	3/30/2017	N/A	Fort Lauderdale	Philadelphia	3/30/17 Durinzi Depo	\$ 250.00	Centurion	Durinzi Deposition
3/23/2017	American Airlines 45107775	Irwin Haber	4/30/2017	N/A	Fort Lauderdale	Philadelphia	3/30/17 Durinzi Depo	\$ 825.00	Centurion	Durinzi Deposition
3/21/2017	American Airlines	Lisa Gribbell	3/24/2017	3/24/2017	Cleveland	Philadelphia	Sickinger Deposition	\$ 922.96	Plum	Passenger Ticket
3/23/2017	American Airlines	Lisa Gribbell	3/27/2017	3/27/2017	Cleveland	Philadelphia	Sickinger Deposition	\$ 150.00	Plum	Passenger Ticket Change Fee
3/27/2017	ACE Limo	Lisa Gribbell	3/27/2017	3/27/2017	Philadelphia	Philadelphia	Sickinger Deposition	\$ 94.28	Centurion	Transportation to Deposition
3/27/2017	ACE Limo	Lisa Gribbell	3/27/2017	3/27/2017	Philadelphia	Philadelphia	Sickinger Deposition	\$ 100.57	Centurion	Transportation from Deposition
3/30/2017	ACE Limo	Irwin Haber	3/30/2017	3/30/2017	Philadelphia	Philadelphia	Durinzi Depo	\$ 100.57	Centurion	Transportation to Deposition
3/31/2017	ACE Limo	Irwin Haber	3/30/2017	3/30/2017	Philadelphia	Philadelphia	Durinzi Depo	\$ 94.28	Centurion	Transportation from Deposition
3/31/2017	OTG Management PHL	N/A	N/A	N/A	N/A	N/A	Durinzi Depo	\$ 76.00	Centurion	Fast Food Restaurant (Philadelphia)
4/1/2017	ACE Limo	Lisa Gribbell	4/2/2017	4/2/2017	Philadelphia	Philadelphia	4/3/17 Hearing	\$ 100.57	Centurion	Transportation - Gribbell
4/2/2017	HERTZ Car Rental	Irwin Haber	4/2/2017	4/2/2017			4/3/17 Hearing	\$ 91.00	Centurion	Transportation Haber
4/4/2017	OTG Management PHL	N/A	N/A	N/A	N/A	N/A	4/3/17 Hearing	\$ 21.00	Centurion	Restaurant (Philadelphia)
4/11/2017	American Airlines 45107440	Ryan Haber	5/1/2017	N/A	Cleveland	Dallas		\$ 430.00	Centurion	Passenger Ticket
4/11/2017	American Airlines 45107440	Nathan Haber	5/1/2017	N/A	Cleveland	Dallas		\$ 430.00	Centurion	Passenger Ticket
4/13/2017	American Airlines 45107392	Lisa Gribbell	4/23/2017	N/A	N/A	N/A	Exclusivity Hearing	\$ 11.14	Centurion	Additional Fee - Seat Charge
4/13/2017	American Airlines 45107392	Lisa Gribbell	4/23/2017	N/A	Cleveland	Philadelphia	Exclusivity Hearing	\$ 858.40	Centurion	Passenger Ticket
4/13/2017	American Airlines 45107355	Irwin Haber	4/23/2017	N/A	Cleveland	Philadelphia	Exclusivity Hearing	\$ 380.20	Centurion	Passenger Ticket
4/18/2017	American Airlines 45105410	Irwin Haber	4/18/2017	N/A	N/A	N/A	Exclusivity Hearing	\$ 25.00	Centurion	Miscellaneous Tax(s)/Fee(s)
4/18/2017	American Airlines 45105410	Ida Haber	4/18/2017	N/A	N/A	N/A	Exclusivity Hearing	\$ 45.89	Centurion	Additional Collection
4/18/2017	American Airlines 45105410	Ida Haber	4/23/2017	N/A	Cleveland	Philadelphia	Exclusivity Hearing	\$ 858.40	Centurion	Passenger Ticket
4/18/2017	American Airlines 45107355	Irwin Haber	4/23/2017	N/A	Cleveland	Philadelphia	Exclusivity Hearing	\$ 200.00	Centurion	Passenger Ticket
4/24/2017	American Airlines 45105410	Irwin Haber	4/24/2017	N/A	N/A	N/A	Exclusivity Hearing	\$ 11.14	Centurion	Additional Fee - Seat Charge
4/24/2017	American Airlines 45105410	Ida Haber	4/24/2017	N/A	N/A	N/A	Exclusivity Hearing	\$ 11.14	Centurion	Additional Fee - Seat Charge
4/24/2017	American Airlines 45107355	Lisa Gribbell	5/1/2017	N/A	Cleveland	Philadelphia	5/1/17 Hearing	\$ 170.00	Centurion	Passenger Ticket
4/25/2017	United Airlines	Ida Haber	5/2/2017	5/3/2017	Cleveland	Washington DC		\$ 838.40	Centurion	Passenger Ticket
4/25/2017	United Airlines	Irwin Haber	5/2/2017	5/3/2017	Cleveland	Washington DC		\$ 838.40	Centurion	Passenger Ticket
5/1/2017	ACE Limo	Irwin Haber	4/30/2017	4/30/2017	Philadelphia	Philadelphia	5/1/17 Hearing	\$ 100.57	Centurion	Transportation
5/1/2017	ACE Limo	Lisa Gribbell	5/1/2017	5/1/2017	Philadelphia	Philadelphia	5/1/17 Hearing	\$ 100.57	Centurion	Transportation
5/1/2017	The Rittenhouse Hotel	N/A	4/30/2017	5/1/2017	Philadelphia	Philadelphia	5/1/17 Hearing	\$ 470.66	Centurion	Hotel Room
5/1/2017	The Rittenhouse Hotel	N/A	4/30/2017	5/1/2017	Philadelphia	Philadelphia	5/1/17 Hearing	\$ 24.84	Centurion	Hotel

Total of above - includes erroneous charges (in yellow) and additional charges (in blue)

\$ 11,452.92

ERRONEOUS CHARGES

\$ (2,536.80)

CORRECTED CHARGES FOR DEVAL -

\$ 8,916.12

DILWORTH PAXSON LLP
1500 MARKET STREET
SUITE 3500E
PHILADELPHIA, PA 19102-2101

PDI DEVAL ACQUISITION LLC
c/o THE PDI GROUP
ATTN: IRWIN HABER, CHAIRMAN
6225 COCHRAN ROAD
SOLON, OHIO 44139

Invoice Number 342363A
Invoice Date 04/27/17
Due Date 05/27/17
Client Number 32065
Matter Number 00001

Re: DEVAL CORPORATION

FOR PROFESSIONAL SERVICES RENDERED FROM 03/01/17 THROUGH 03/31/17:

Date	Tkpr		Hours	Value
03/01/17	JMM	WORK ON PREPARATION OF PROOF OF CLAIM.	0.50	305.00
03/02/17	DJS	LEGAL RESEARCH RE: INTERPRETATION OF 11 USC 1121(D) (1)	1.75	446.25
03/02/17	JLM	CONFERENCE WITH MLD RE. PROOF OF CLAIM ATTACHMENTS.	0.25	115.00
03/02/17	JMM	LEGAL RESEARCH REGARDING EXCLUSIVITY ISSUES AND DEVELOPMENT OF STRATEGY.	1.00	610.00
03/03/17	MLD	PREPARED PROOF OF CLAIM AND CLAIMS SUMMARY; CONFERENCE CALL WITH J. MATOUR AND CLIENT RE: CLAIM AMOUNT; VARIOUS TELEPHONE CONVERSATIONS WITH J. MATOUR REGARDING REVISIONS TO CLAIM FORM AND RELATED ATTACHMENTS; FINALIZED AND ELECTRONICALLY FILED PROOF OF CLAIM	2.00	350.00
03/03/17	JMM	CONFERENCE CALL WITH CLIENTS TO DISCUSS PLAN	1.50	915.00
03/03/17	JMM	COMMENCE PLAN DRAFT	1.00	610.00
03/03/17	JMM	EMAIL TO D. SMITH RE PURCHASE OFFER	0.30	183.00
03/03/17	JMM	REVIEWED AND REVISED PROOF OF CLAIM AND DISCUSSION WITH CLIENT REGARDING SAME.	0.20	122.00
03/06/17	JMM	REVIEW RESULTS OF CALL WITH D. DURINZI AND ADVICE TO CLIENT REGARDING SAME.	0.20	122.00
03/07/17	JMM	WORK ON PLAN DRAFT	1.40	854.00
03/07/17	JMM	REVIEW OF BB&T CLAIM.	0.60	366.00
03/12/17	JMM	DRAFT PLAN OF REORGANIZATION	7.00	4,270.00
03/12/17	JMM	LETTER TO D. SMITH RE OFFER	0.30	183.00
03/12/17	JMM	DISCUSSION WITH CLIENT RE OFFER	0.20	122.00
03/12/17	JMM	REVISED LETTER.	0.50	305.00
03/13/17	JMM	REVISED AND SENT LETTER TO D. SMITH	0.50	305.00
03/13/17	JMM	COMMENCE DRAFT MOTION FOR TRUSTEE	3.00	1,830.00
03/13/17	JMM	REVISIONS TO PLAN.	1.00	610.00
03/14/17	JMM	DRAFT TRUSTEE MOTION AND ADDITIONAL PLAN REVISIONS.	2.00	1,220.00

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00001 DEVAL CORPORATION
04/27/17

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Date	Tkpr		Hours	Value
03/15/17	BMM	MEETING WITH J. MATOUR RE MOTION TO APPOINT TRUSTEE AND MOTION TO EXPEDITE HEARING	0.80	248.00
03/15/17	JMM	CORRESPONDENCE WITH D. SMITH RE DISCOVERY REQUESTS	0.50	305.00
03/15/17	JMM	CONTINUED WORK ON TRUSTEE MOTION.	1.50	915.00
03/15/17	BMM	RESEARCH CASE LAW RELATED TO TERMINATION OF EXCLUSIVITY AND CAUSE FOR APPOINTMENT OF TRUSTEE	2.50	775.00
03/15/17	BMM	REVISE DRAFT MOTION	0.50	155.00
03/16/17	BMM	REVISE DRAFT MOTION FOR TRUSTEE	0.50	155.00
03/16/17	JMM	REVIEWED NEW CASE LAW	0.80	488.00
03/16/17	JMM	CLIENT DISCUSSIONS	0.30	183.00
03/16/17	JMM	REVISIONS TO MOTION.	0.40	244.00
03/16/17	BMM	CONFER WITH J. MATOUR RE SAME	0.20	62.00
03/16/17	BMM	DRAFT PROPOSED ORDERS AND EMAIL TO J. MATOUR FOR REVIEW	0.50	155.00
03/17/17	JLM	CONFERENCES WITH JM RE: PROCEDURES FOR EXPEDITING HEARING ON CROSS-MOTION, PROCEDURES FOR DISCOVERY REQUESTS TO DEBTOR.	0.25	115.00
03/17/17	MLD	CONFER WITH J. MATOUR RE: FILING OBJECTION TO MOTION TO EXTEND EXCLUSIVITY	0.20	35.00
03/17/17	JMM	FINALIZED TRUSTEE MOTION	5.00	3,050.00
03/17/17	MLD	FINALIZED OBJECTION AND RELATED DOCUMENTS FOR FILING	1.00	175.00
03/17/17	MLD	TELEPHONE CONVERSATION WITH CHAMBERS REGARDING MOTION TO EXPEDITE HEARING	0.20	35.00
03/17/17	MLD	ELECTRONICALLY FILED OBJECTION AND RELATED MOTION TO EXPEDITE HEARING ON CROSS MOTION	0.40	70.00
03/17/17	MLD	TELEPHONE CONVERSATION WITH CHAMBERS REGARDING HEARING DATE	0.20	35.00
03/17/17	JMM	EMAILS TO PARTIES RE SAME	0.30	183.00
03/17/17	JMM	CALL TO COURT RE HEARINGS	0.30	183.00
03/17/17	JMM	DISCUSSIONS WITH CLIENT.	0.40	244.00
03/20/17	MLD	CONFER WITH J. MATOUR RE: NOTICES OF DEPOSITION; PREPARED DEPOSITION NOTICES FOR PENSKA, DURINZI AND SICKINGER; REVISED PER CHANGES INDICATED BY J. MATOUR; FINALIZED AND E-MAILS DEPOSITION NOTICES TO OPPOSING COUNSEL	1.00	175.00
03/20/17	MLD	PREPARED NOTICE OF HEARING ON CROSS-MOTION; FINALIZED, ELECTRONICALLY FILED AND PREPARED SERVICE OF NOTICE OF HEARING	0.60	105.00
03/20/17	JMM	DEALT WITH SCHEDULING ISSUES FROM R. GREENBAUM	0.40	244.00
03/20/17	JMM	REVISED AND SERVED NOTICES OF DEPOSITION	0.50	305.00

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00001 DEVAL CORPORATION
04/27/17

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Date	Tkpr		Hours	Value
03/20/17	JMM	DISCUSSION WITH INVESTMENT BANKER REGARDING EXPERT WITNESS TESTIMONY	0.50	305.00
03/20/17	JMM	FURTHER DEVELOPMENT OF CASE.	0.10	61.00
03/21/17	JMM	RESOLVED DISCOVERY AND HEARING SCHEDULE WITH R. GREENBAUM	0.20	122.00
03/21/17	JMM	COMMENCE DRAFT DISCLOSURE STATEMENTS.	1.80	1,098.00
03/22/17	MLD	E-MAILS WITH J. MATOUR RE: RESCHEDULED HEARING; PREPARED, FINALIZED AND ELECTRONICALLY FILED AMENDED NOTICE OF HEARING; FINALIZED SERVICE OF SAME	0.80	140.00
03/22/17	MLD	PREPARED NOTICE OF DEPOSITION FOR BB&T	0.10	17.50
03/22/17	JMM	WORK ON DISCLOSURE STATEMENT	1.80	1,098.00
03/23/17	MLD	PREPARED SUBPOENA AND REVISED NOTICE OF DEPOSITION FOR BB&T; E-MAILS WITH J. MATOUR RELATING TO SAME	0.40	70.00
03/23/17	JMM	CALL WITH CLIENTS RE PLAN ISSUES	0.50	305.00
03/24/17	JMM	ASSEMBLED DOCUMENTS FOR SICKINGER DEPOSITION.	1.50	915.00
03/27/17	JMM	PREPARED FOR SICKINGER DEPOSITION AND ASSEMBLED DOCUMENTS	1.00	610.00
03/27/17	JMM	ATTENDED CASH COLLATERAL HEARING	2.00	1,220.00
03/27/17	JMM	CONDUCTED SICKINGER DEPOSITION	2.50	1,525.00
03/27/17	JMM	REVIEWED TRANSCRIPT	1.00	610.00
03/27/17	JMM	FOLLOW UP EMAILS WITH GREENBAUM AND CLIENT.	0.50	305.00
03/29/17	JMM	DISCUSSION AND EMAIL WITH BANK COUNSEL (BB&T) RE REQUEST FOR INFORMATION AND DOCUMENTS FOR TRIAL	0.30	183.00
03/29/17	JMM	REVIEW APPRAISALS	0.20	122.00
03/29/17	JMM	REVIEWED OBJECTION TO MOTION.	0.20	122.00
03/30/17	JMM	PREPARED FOR AND CONDUCTED DEPOSITIONS FOR DURINZI AND PENSKA.	6.50	3,965.00
03/31/17	JMM	REVIEW OF CASH COLLATERAL BUDGET	0.20	122.00
03/31/17	JMM	REVIEW OF DOCUMENTS BETWEEN DEVAL AND BUYERS	0.50	305.00
03/31/17	JMM	PREPARE OUTLINE FOR HEARING	1.00	610.00
03/31/17	JMM	INTERACTIONS WITH GREENBAUM REGARDING DOCUMENTS, FEES AND REQUEST FOR ADJOURNMENT.	0.30	183.00
TOTAL HOURS			68.35	

TIMEKEEPER TIME SUMMARY:

Timekeeper	Hours	Rate	Value
BRYN M. MCDONOUGH	5.00	at \$310 =	1,550.00
DEAN J. SHAUGER	1.75	at \$255 =	446.25
JENNIFER L. MALESKI	0.50	at \$460 =	230.00

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00001 DEVAL CORPORATION
04/27/17

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TIMEKEEPER TIME SUMMARY:

Timekeeper.	Hours	Rate	Value
JAMES M. MATOUR	54.20	at \$610 =	33,062.00
MIRIAM L. DOLAN	6.90	at \$175 =	1,207.50
CURRENT FEES			36,495.75

FOR COSTS ADVANCED AND EXPENSES INCURRED:

Date		Value
03/20/17	DUPLICATING Number of pages: 1404 Equitrac Terminal: EMB	322.92
03/20/17	DUPLICATING Number of pages: 128 Equitrac Terminal: EMB	29.44
	Total DUPLICATING	352.36
CURRENT EXPENSES		352.36

TOTAL AMOUNT OF THIS INVOICE \$36,848.11
TOTAL BALANCE DUE UPON RECEIPT \$36,848.11
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If you have a question regarding this invoice or your account, or if you wish to pay electronically, with a credit card or via overnight mail (UPS, FedEx, etc.), please contact the Accounts Receivable Dept. at 215-575-7107.

DILWORTH PAXSON LLP
1500 MARKET STREET
SUITE 3500E
PHILADELPHIA, PA 19102-2101

PDI DEVAL ACQUISITION LLC
c/o THE PDI GROUP
ATTN: IRWIN HABER, CHAIRMAN
6225 COCHRAN ROAD
OLON, OHIO 44139

Invoice Number 342797A
Invoice Date 05/08/17
Due Date 06/07/17
Client Number 32065
Matter Number 00001

Re: DEVAL CORPORATION

FOR PROFESSIONAL SERVICES RENDERED FROM 04/01/17 THROUGH 04/30/17:

Date	Tkpr		Hours	Value
04/01/17	JMM	TRIAL PREPARATION.	4.00	2,440.00
04/02/17	JMM	TRIAL PREPARATION.	10.00	6,100.00
04/03/17	JMM	PREPARED FOR AND CONDUCTED TRIAL OF EXCLUSIVITY/TRUSTEE MOTION.	8.00	4,880.00
04/03/17	JMM	EMAIL CORRESPONDENCE REGARDING UTILITY PAYMENTS.	0.10	61.00
04/13/17	JWS	CALL WITH J. MATOUR AND CLIENTS TO DISCUSS, ASSET V. STOCK ACQUISITION, TAX ISSUES, CHECK 338 ELECTION, REORG. PROVISIONS.	1.00	600.00
04/13/17	JMM	REVIEWED FINANCIAL REPORT.	0.20	122.00
04/14/17	JWS	FOLLOW-UP EMAILS WITH JM ON NATURE OF DEBT.	0.10	60.00
04/18/17	JMM	CONFERENCE CALL WITH CLIENT AND CORPORATE COUNSEL REGARDING PLAN ISSUES AND RELATED MATTERS	0.80	488.00
04/18/17	JMM	WORK ON DISCLOSURE STATEMENT	0.70	427.00
04/19/17	JWS	EMAILS WITH JM, DISCUSS TRC SEC. 338 RULES WITH SS, CHECK 338 REGS. TREATISE.	1.10	660.00
04/19/17	SSV	RESEARCH RE POSSIBLE 338(H) (10) ELECTION WITH DEBT RECAP	1.50	450.00
04/19/17	JMM	ADDRESSED POST-CONFIRMATION ACCOUNTING/TAX ISSUES; WORK ON DISCLOSURE STATEMENT.	0.80	488.00
04/20/17	SSV	ADDITIONAL RESEARCH RE POSSIBLE 338(H) (10) ELECTION WITH DEBT RECAP; RESEARCH RE 108(E) (8) AND 354	1.50	450.00
04/21/17	SSV	REVIEW WITH JWS TAX CONSEQUENCES OF BANKRUPTCY TRANSACTION	0.40	120.00
04/21/17	JWS	REVIEW AUTHORITIES ON 338 ELECTION FOR INSOLVENT TARGET.	0.90	540.00

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00001 DEVAL CORPORATION
05/08/17

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Date	Tkpr		Hours	Value
04/21/17	JMM	WORK ON DISCLOSURE STATEMENT	3.80	2,318.00
04/21/17	JMM	DEALT WITH CONTINUANCE OF MONDAY HEARING.	0.20	122.00
04/24/17	SSV	ADDITIONAL RESEARCH RE TAX CONSEQUENCES OF BANKRUPTCY TRANSACTION	1.00	300.00
04/24/17	JWS	CONSIDER 338 ELECTION ISSUE, REVIEW SS FINDINGS.	0.25	150.00
04/26/17	JWS	CONSIDER TAX ISSUES ON S CORP INSOLVENCY, TAX ELECTION.	0.50	300.00
04/26/17	JMM	EXTENDED CONVERSATION WITH CLIENT RE PLAN ISSUES AND TRIAL ISSUES, STRATEGY AND TESTIMONY	1.50	915.00
04/26/17	JMM	EMAIL CORRESPONDENCE WITH DEBTOR AND PARTS LIFE COUNSEL RE ISSUES WITH DEBTOR'S PLAN	0.30	183.00
04/26/17	JMM	REVIEWED ACTUAL TO BUDGET REPORT	0.20	122.00
04/26/17	JMM	CONVERSATIONS WITH PDI CFO REGARDING BANK ASSISTANCE AT TRIAL	0.20	122.00
04/26/17	JMM	CONTINUING DRAFT OF DISCLOSURE STATEMENT.	1.80	1,098.00
04/27/17	JWS	REVIEW S CORP. INSOLVENCY ARTICLES AND SEND EMAIL ADVICE TO JM ON TAXES.	1.00	600.00
04/27/17	JMM	DISCUSSIONS WITH CLIENT RE STRATEGY AND PLAN ISSUES	0.50	305.00
04/27/17	JMM	WORK ON DISCLOSURE STATEMENT	0.40	244.00
04/27/17	JMM	CALL WITH R. GREENBAUM.	0.10	61.00
04/28/17	JMM	EMAILS AND DISCUSSION WITH COUNSEL RE COMPLIANCE WITH AGREEMENT WHICH LED TO CONSENT TO CONTINUANCE	0.50	305.00
04/28/17	JMM	CONFERENCE CALL WITH CLIENTS	0.80	488.00
04/28/17	JMM	REVISIONS TO PLAN AND DISCLOSURE STATEMENT	2.50	1,525.00
04/28/17	JMM	EMAILS WITH PARTS LIFE COUNSEL.	0.20	122.00
TOTAL HOURS			46.85	

TIMEKEEPER TIME SUMMARY:

Timekeeper	Hours	Rate	Value
STEPHANIE S. VOGEL	4.40	at \$300 =	1,320.00
JAMES M. MATOUR	37.60	at \$610 =	22,936.00
JOHN W. SCHMEHL	4.85	at \$600 =	2,910.00

CURRENT FEES

27,166.00

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00001 DEVAL CORPORATION
05/08/17

Invoice Number 342797A
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TOTAL AMOUNT OF THIS INVOICE	\$27,166.00
TOTAL BALANCE DUE UPON RECEIPT	\$27,166.00
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1500 MARKET STREET
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PHILADELPHIA, PA 19102-2101

PDI DEVAL ACQUISITION LLC
c/o THE PDI GROUP
ATTN: IRWIN HABER, CHAIRMAN
6225 COCHRAN ROAD
SOLON, OHIO 44139

Invoice Number 343620A
Invoice Date 06/07/17
Due Date 07/07/17
Client Number 32065
Matter Number 00001

Re: DEVAL CORPORATION

FOR PROFESSIONAL SERVICES RENDERED FROM 05/01/17 THROUGH 05/31/17:

Date	Tkpr		Hours	Value
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05/01/17	MLD	TELEPHONE CONVERSATION WITH J. MATOUR RE: FILING PLAN AND DISCLOSURE STATEMENT	0.20	35.00
05/01/17	JMM	PREPARED FOR AND CONDUCTED HEARING ON EXCLUSIVITY; FOLLOW UP.	6.00	3,660.00
05/01/17	MLD	E-MAILS WITH J. MATOUR RE: EXHIBITS	0.20	35.00
05/01/17	MLD	PREPARED NOTICE OF HEARING AND CERTIFICATE OF SERVICE	0.40	70.00
05/01/17	MLD	FINALIZED AND ELECTRONICALLY FILED, PLAN, DISCLOSURE STATEMENT AND RELATED MOTION APPROVING DISCLOSURE STATEMENT	0.60	105.00
05/05/17	JMM	CALL WITH CLIENT REGARDING BANK APPLICATION AND COURT ISSUES	0.30	183.00
05/05/17	JMM	EMAIL TO DEVAL COUNSEL.	0.10	61.00
05/12/17	JMM	REVIEWED NEW BUDGET, REVIEWED RESPONSES TO INFORMATION REQUESTS AND RESPONDED; DISCUSSION WITH CLIENT.	1.00	610.00
05/15/17	JMM	ANALYZE OPTIONS AND FORMULATE STRATEGY, CONFERENCE CALL WITH CLIENT; PREPARED ARGUMENTS; ATTENDED CASH COLLATERAL HEARING; FOLLOW UP.	4.00	2,440.00
05/16/17	JMM	CORRESPONDENCE WITH PARTS LIFE COUNSEL.	0.20	122.00
05/19/17	MLD	PREPARED NOTICE OF HEARING AND COS; FINALIZED AND FILED MOTION TO APPOINT TRUSTEE	0.80	140.00
05/24/17	JMM	COMMENCE DISCLOSURE STATEMENT OBJECTION.	1.00	610.00
05/24/17	JMM	REVIEWED AND REVISED PARTS LIFE CONFIDENTIALITY AGREEMENT.	0.30	183.00
05/26/17	JMM	WORK ON OBJECTION.	1.00	610.00
05/30/17	JMM	REVIEW OF MATERIALS SUPPLIED BY DEVAL	0.80	488.00

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00001 DEVAL CORPORATION
06/07/17

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Date	Tkpr		Hours	Value
05/30/17	JMM	EMAILS AND DISCUSSION WITH CLIENT	0.30	183.00
05/30/17	JMM	EMAIL RESPONSE TO R. GREENBAUM REGARDING EXTRA SPENDING AND BORROWING	0.40	244.00
05/30/17	JMM	CALL REGARDING MORTGAGE REFINANCE	0.30	183.00
05/30/17	JMM	COMMENCE DRAFT OF TRUSTEE MOTION SUPPLEMENT	1.70	1,037.00
05/31/17	JMM	CONFERENCE CALL WITH CLIENT RE COURSE OF ACTION	0.40	244.00
05/31/17	JMM	DRAFT SUPPLEMENTAL TRUSTEE MOTION	0.80	488.00
05/31/17	JMM	CALL WITH L. GRIBBELL RE FINANCIAL ISSUES	0.30	183.00
05/31/17	JMM	DRAFT OBJECTION TO DISCLOSURE STATEMENT.	3.00	1,830.00
TOTAL HOURS			24.10	

TIMEKEEPER TIME SUMMARY:

Timekeeper	Hours	Rate	Value
JAMES M. MATOUR	21.90	at \$610 =	13,359.00
MIRIAM L. DOLAN	2.20	at \$175 =	385.00
CURRENT FEES			13,744.00

FOR COSTS ADVANCED AND EXPENSES INCURRED:

Date		Value
03/16/17	INFORMATION SERVICES	99.00
	WESTLAW CHARGES	
	Total INFORMATION SERVICES	99.00
CURRENT EXPENSES		99.00

TOTAL AMOUNT OF THIS INVOICE \$13,843.00

TOTAL BALANCE DUE UPON RECEIPT \$13,843.00

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If you have a question regarding this invoice or your account, or if you wish to pay electronically, with a credit card or via overnight mail (UPS, FedEx, etc.), please contact the Accounts Receivable Dept. at 215-575-7107.

DILWORTH PAXSON LLP
1500 MARKET STREET
SUITE 3500E
PHILADELPHIA, PA 19102-2101

PDI DEVAL ACQUISITION LLC
c/o THE PDI GROUP
ATTN: IRWIN HABER, CHAIRMAN
6225 COCHRAN ROAD
SOLON, OHIO 44139

Invoice Number 347138A
Invoice Date 09/14/17
Due Date 10/14/17
Client Number 32065
Matter Number 00001

Re: DEVAL CORPORATION

FOR PROFESSIONAL SERVICES RENDERED FROM 04/30/17 THROUGH 06/16/17:

Date	Tkpr		Hours	Value
04/30/17	JMM	FINALIZE PLAN AND DISCLOSURE STATEMENT	3.00	1,830.00
04/30/17	JMM	PREPARED MOTION FOR APPROVAL OF PROCESS	1.50	915.00
04/30/17	JMM	TRIAL PREPARATION.	3.50	2,135.00
06/01/17	JMM	DISCUSSION WITH BANK COUNSEL RE PLAN	0.50	305.00
		TREATMENT		
06/01/17	JMM	FOLLOW UP CORRESPONDENCE WITH BANK	0.20	122.00
		COUNSEL		
06/01/17	JMM	REPORT TO CLIENT	0.20	122.00
06/01/17	JMM	REVIEW OF PROJECTIONS FOR DISCLOSURE	0.70	427.00
		STATEMENT AND DISCUSSION WITH CLIENT		
		REGARDING SAME		
06/01/17	JMM	REVISIONS TO DISCLOSURE STATEMENT.	1.20	732.00
06/02/17	JMM	REVISIONS TO PLAN	2.00	1,220.00
06/02/17	JMM	PREPARED, REVISED AND FILED OBJECTION	1.50	915.00
		TO DISCLOSURE STATEMENT		
06/05/17	MLD	PREPARED CERTIFICATE OF SERVICE	0.50	87.50
06/05/17	JMM	ANALYSIS OF CASH COLLATERAL ISSUES	0.50	305.00
06/05/17	MLD	FINALIZED AND ELECTRONICALLY FILED	0.50	87.50
		AMENDED CHAPTER 11 PLAN, FINALIZED AND		
		ELECTRONICALLY FILED OBJECTION TO		
		DISCLOSURE STATEMENT		
06/05/17	MLD	FINALIZED AND ELECTRONICALLY FILED	0.50	87.50
		SUPPLEMENT TO MOTION TO APPOINT TRUSTEE		
06/05/17	JMM	PREPARED, REVISED AND FILED	1.50	915.00
		SUPPLEMENTAL MOTION FOR TRUSTEE BASED		
		ON OVERSPENDING AND ADDITIONAL		
		DEPOSITS.		
06/06/17	JMM	MCDONALD BIO REVIEW, DISCUSSIONS WITH	0.20	122.00
		R. GREENBAUM RE MCDONALD		
06/06/17	JMM	CALL WITH M. MENKOWITZ (REFERENCE FOR	0.60	366.00
		MCDONALD)		

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09/14/17

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Date	Tkpr		Hours	Value
06/06/17	JMM	EMAILS TO OTHER COUNSEL	0.20	122.00
06/06/17	JMM	REVIEW OF WEBSITE, ETC.	0.20	122.00
06/06/17	JMM	CALL WITH MCDONALD	0.70	427.00
06/06/17	JMM	CALL WITH CLIENT	0.10	61.00
06/09/17	MLD	PREPARED CERTIFICATE OF SERVICE FOR	0.40	70.00
		AMENDED PLAN AND DISCLOSURE STATEMENT		
06/09/17	JMM	PREPARED DRAFT MOTION TO APPOINT MCDONALD AT REQUEST OF DEBTOR	0.50	305.00
06/09/17	MLD	FINALIZED AND ELECTRONICALLY FILED	0.40	70.00
		SECOND AMENDED PLAN AND AMENDED DISCLOSURE STATEMENT		
06/12/17	JMM	REVIEW OF NEW FILINGS BY DEVAL	0.40	244.00
06/12/17	JMM	PREPARED FOR AND CONDUCTED DISCLOSURE HEARINGS	4.60	2,806.00
06/14/17	JMM	REVIEWED MCDONALD FILING	0.50	305.00
06/14/17	JMM	ATTENDED 363 HEARING ON MCDONALD.	2.00	1,220.00
06/16/17	CC	CONVERSE WITH JMM RE. SECOND AMENDED FILING OF CHAPTER 11 PLAN AND DISCLOSURE STATEMENT.	0.30	54.00
06/16/17	JMM	REVIEWED NEW DEVAL PLAN DOCS	1.50	915.00
06/16/17	CC	RETRIEVE DOCUMENTS FROM DOCKET AND EMAIL SAME TO CLIENTS FOR REVIEW.	0.40	72.00
06/16/17	JMM	ANALYSIS OF NEW PROJECTIONS WITH CLIENT	0.50	305.00
06/16/17	JMM	PLAN FOR MONDAY HEARINGS.	0.80	488.00
TOTAL HOURS			32.10	

TIMEKEEPER TIME SUMMARY:

Timekeeper	Hours	Rate	Value
JAMES M. MATOUR	29.10	at \$610 =	17,751.00
CHRISTINE CHAPMAN-TOMLIN	0.70	at \$180 =	126.00
MIRIAM L. DOLAN	2.30	at \$175 =	402.50
CURRENT FEES			18,279.50

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09/14/17

Invoice Number 347138A
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FOR COSTS ADVANCED AND EXPENSES INCURRED:

Date		Value
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03/30/17	US LEGAL SUPPORT - COURT REPORTING/TRANSCRIPTS JMM/ORIGINAL AND CERTIFIED COPY OF TRANSCRIPT	761.70
04/07/17	US LEGAL SUPPORT - COURT REPORTING/TRANSCRIPTS JMM/ORIGINAL AND CERTIFIED COPY OF TRANSCRIPT	1,544.20
05/04/17	US LEGAL SUPPORT - COURT REPORTING/TRANSCRIPTS JMM/ORIGINAL TRANSCRIPT OF PROCEEDINGS	1,063.50
	Total COURT REPORTING/TRANSCRIPTS	3,369.40

	CURRENT EXPENSES	3,369.40

	TOTAL AMOUNT OF THIS INVOICE	\$21,648.90

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